COMBINED PROJECT INFORMATION DOCUMENTS / INTEGRATED SAFEGUARDS DATA SHEET (PID/ISDS) ADDITIONAL FINANCING

Report No.: PIDISDSA20673

Date Prepared/Updated: 07-Dec-2016

I. BASIC INFORMATION

A. Basic Project Data

Country:	Congo, Democratic Republic of	**Project ID:**	P159160
		Parent Project ID (if any):	P145747
Project Name:	Public Financial Management and Accountability Project Additional Financing (P159160)		
Parent Project Name:	DRC: Strengthening PFM and Accountability (P145747)		
Region:	AFRICA		
Estimated Appraisal Date:	02-Dec-2016	**Estimated Board Date:**	13-Apr-2017
Practice Area (Lead):	Governance	**Lending Instrument:**	Investment Project Financing
Borrower(s):			
Implementing Agency:	COREF		
Financing (in USD Million)			
Financing Source			**Amount**
IDA Grant			50.00
Total Project Cost			50.00
Environmental Category:	C - Not Required		
Appraisal Review Decision (from Decision Note):	The review did authorize the team to appraise and negotiate		
Other Decision:			
Is this a Repeater project?	No		

B. Introduction and Context

Country Context

DRC is among the largest countries in Africa but remains vulnerable because of decades of conflicts despite its natural resources. DRC has a population of about 71 million people distributed over 2.3 million square kilometers. It has a vast mineral wealth and huge water resources, but decades of conflict and corruption have left it chronically unstable, lacking infrastructure and social services, and falling far short of its economic potential. As a result, DRC remains one of the poorest countries in the world with a poverty rate of 64 percent and a per capita Gross Domestic Product (GDP) below US$291. It was ranked 176 out of 187 countries in the 2015 Human Development Index.

The strong economic growth observed in 2010-2014 started slowing down to 7.7 percent in 2015 from 9 percent in 2014, due to global downturn in commodities markets. Prudence in fiscal and monetary policies helped DRC authorities to maintain a stable macroeconomic framework. As a result, inflation has been maintained around 1 percent over the period 2013-2015, down from 2.7 percent in 2012. Spending control on cash basis helped avoiding monetary financing of the budget by the Central Bank. Revenue collection remained weak, not exceeding 13 percent of GDP in 2014 and 2015. The weakness in the revenue mobilization is mainly due to the underperformance of revenues from natural resource sectors and the value added tax (VAT) introduced in 2012. In such a context, risks to the economic outlook are: (i) a prolonged decline in commodity prices, (ii) a deterioration of the political situation , and (iii) delays in implementing key revenue-raising measures. Moreover, a worsening of the energy situation would constrain the projected sustained growth in mining production; thus, compromising the ability of the government to fulfill its mandate to close the public investment gap and respond effectively to the pressing social sector needs.

Addressing governance challenges and creating strong and capable institutions are prerequisites for transforming DRC➢(s exceptional resource endowment into sustainable growth in the long-term. With respect to the ongoing reforms, the government has, since 2010, been committed to working closely with the World Bank to establish a mechanism for the systematic improvement of economic governance. A joint mechanism for monitoring the progress on reform implementation has also been established. The objective of these reforms is to strengthen governance and transparency in the extractive industries (forestry, mining and oil sectors) and to improve the business climate. Over the past two years, significant progress in the implementation of these measures has been observed. Almost all the contracts signed by the government in the oil, mining and forestry sectors have been disclosed to the public. DRC is meeting the transparency requirements through the periodic publication of reports under the Extractive Industries Transparency Initiative (EITI). However, additional efforts must be made to achieve the widespread use of competition for the awarding of mining, oil and forestry contracts.

Notwithstanding the ongoing reform efforts, a significant factor leading to the economic problems in DRC is the weakness of its current Public Financial Management (PFM) system. In view of the consequences from such a weakened system, the DRC government, with the support of the Bank and the United Kingdom➢(s DFID, has developed a more comprehensive, sector-wide approach to support PFM reform. At the request of the government, the World Bank is introducing an AF to the PFMAP to support the government➢(s PFM reform program. The current PFMAP, under implementation, has been designed using a basket-funding mechanism by establishing a Multi-

Donor Trust Fund (MDTF) for PFM reform administered by the World Bank and executed by the DRC government. The original project under implementation is supported by US$22.1 million, including an IDA allocation of US$5 million and a co-financing of US$17.1 million from DFID, allocated over a period of five years, from January 2014.

Sectoral and institutional Context

Cognizant of the deficiencies in the public administration, the government of the DRC, has since 2010 embarked on a series of reforms to improve public service management and capacity. On the public financial management side, there has been significant progress in the legal and institutional framework with the adoption of a Public Financial Management Act (Loi nÂ° 11/011 du 13 juillet 2011 relative aux Finances Publiques, hereafter LOFIP) and Public Procurement Law (Loi nÂ° 10/010 du 27 Avril 2010 relative aux marches publics). A 2013 Strategy for Public Sector Reform was adopted to resolve the issues of efficiency, productivity. Most recently, the DRC parliament voted an Organic Law of Public Administration at central, provincial and local levels (Loi Organique sur les Fonctions Publiques Centrale, Provinciale et Locale) to tackle issues related to civil service. In addition, the study on the implementation of Caisse de Retraite des fonctionnaires de l➢❨ ④❫tat has been completed. However, there are still implementation gaps between the de jure and de facto in the governance reform environment.

Dialogue is maintained with the government to yield the political will and close the De jure and De facto gap in governance reforms. The Bank and other donors have set up the ➢❨ Matrice de Gouvernance Economique➢❨ to follow up with the counterpart on broader economic and governance issues. In addition, a PFM cadre ➢❨ Cadre Permanent de Concertation sur les RÃ©formes des Finances Publiques➢❨ has been established by the Minister of Finance to discuss with donors and address issues related to PFM.

DRC➢❨ s PFM reforms strategy adopted in 2010 offers an harmonized framework to channel the government➢❨ s development actions and donor interventions; and comprises six pillars: (i) the budget reform; (ii) the reform of the tax system; (iii) the reform of the management of public expenditure; (iv) reform of public accounting and cash management; (v) reform of public financial control system; and (vi) last fiscal decentralization. The implementation of the strategic plan is carried through triennial priority action plans, the latest one covering the period 2015-2017. To allow for proper implementation of the PFM reforms, in 2012 the government signed an agreement with the development partners, establishing a permanent framework for dialogue and monitoring of PFM reforms. A Steering Committee (COREF) has also been created, to supervise and coordinate the implementation of the PFM Strategy, in view of addressing the remaining weaknesses in the country PFM system.

Budget planning and preparation process remains weak with a lack of comprehensive and credible budget linked to public policies. DRC➢❨ s budgetary allocations did not adequately align with its policy priorities defined in the country➢❨ s Poverty Reduction Strategy Paper (PRSP). According to the Public Expenditure Management and Financial Accountability Review (PEMFAR) 2015, the budget preparation process is strongly influenced by political considerations, often leading to the circumvention of instructions for the budget preparation. As a result, some priority sectors are receiving insufficient allocation of resources. In addition, there is no coherent forward-looking perspective in the budget. The medium-term expenditures framework (MTEF) developed in 2010 in key sectors (i.e. health, primary, secondary and vocational education, agriculture, rural development and infrastructure), plays an indicative role at the budget formulation stage, with no links between multi-year estimates and subsequent setting of annual budget ceilings. The disconnection between the annual budget cycle and the multi-year nature of some capital budget commitments sometimes leads to unfunded commitments.

Domestic revenue mobilization remains below the potential and affects the ability of the government to spend on infrastructure and on social and pro-poor programs. DRC is below international and regional benchmarks, and contrasts with its large natural resources potential. Domestic revenues, including tax and non-tax revenues, did not exceed 13 percent of GDP in the past three years (2013 to 2015), and is below the average of the least developed countries (15 percent of GDP) and of Sub-Saharan African countries (23 percent of GDP). Moreover, countries with a potential of natural resources rent close to that of DRC (36 percent of GDP) have fiscal revenue ratios around 25 percent of GDP and above. VAT introduced since 2012 still face collection challenges due to heavy procedural and control bottlenecks. VAT ratio decreased from 4.5 percent of GDP in 2013 to 3.3 percent of GDP in 2014. Also, despite their good performance, revenues from the extractive industries sector are below the potential. Total revenues collected from oil and mining did not exceed l7.8 percent of the value of exports of oil and mineral products, which is low by international standards. The problem is essentially in the mining sector, where the ratio is only 13.8 percent while in the oil sector, it reaches 54 percent. This low revenue mobilization reflects inadequate tax policies and legal frameworks. It also relates to ineffective institutional and administrative arrangements and processes. Some of the administrative weaknesses are related to the inability of DRC➢(s public administration to carry on its mission due to the lack of human and financial resources. These weaknesses prevent efficient revenue mobilization, hence a viscous circle where insufficient resources prevent DRC➢(s administration from operating properly, including in mobilizing additional revenues. Recently, the weak trend in mobilization of domestic revenue during the first quarter of 2016 has caused the Parliament to adjust the initial budget with a cut of expenditures by 30 percent.

The revenue mobilization system is still characterized by a multiplicity of agencies collecting taxes, which has a negative impact on the business climate in the DRC. The lack of clarity over revenue assignments between central government and provincial government , and the lack of implementation of a transparent revenue transfer system (regardless of its inclusion in the PFM Law-LOFIP) have fueled ➢(competition➢(in revenue collection, and duplication of assessments leading to fiscal burden to household and companies. Weaknesses in revenue mobilization negatively affect budget reliability, creating significant gaps between planned and actual revenue. Furthermore, the tax collection process is not fully computerized and the existing information systems are not interconnected. Thus, the tax revenue administration does not have a reliable taxpayer database to collect taxes. Finally, tax evasion, fraud on tax exemption and VAT reimbursement are widely spread, and continue to undermine revenue collection in DRC.

Bottlenecks in public expenditures management and procurements lead to low budget execution rate and inefficient public spending in priority sectors. Budget execution is affected mainly by: (a) redundant and lengthy steps in budget execution processes, including various political interventions in the approval of commitments and payments; (b) abuse in the use of the exceptional/emergency procedures; (c) excessive centralization of budget execution authority in the Ministry of Finance and Ministry of Budget; and (d) inefficient use of public procurement procedures and entities especially procurement units, which still are not fully operational. Budget credibility is a major concern due to abuse in exceptional procedures bypassing the expenditures chain. The overall budget execution rate decreased from 56 percent in 2013 to 51 percent in 2014;

and respectively from 36 percent to 31 percent in social and infrastructure sectors .

DRC has made significant efforts in public procurement reforms, but the system needs to be further strengthened. The adoption of the Procurement Act in 2010 and the establishment of a control and a regulatory bodies has brought some improvements. Yet the provisions of the new Act are sometimes misinterpreted or not respected. Despite the presence of the legal framework requiring all public contracts to be submitted to the control body, a significant proportion of public contracts are awarded on derogatory procedures and, thereby, are not controlled by the General Directorate of Public Procurement. Furthermore, both the control body and the regulatory body lack qualified and sufficient personnel to carry out their missions. The situation is expected to worsen with the creation of new provinces that will need the control and regulatory bodies➢(support to create their own procurement bodies and related capacity.

Lack of an effective accounting system characterized by a weak cash management process and unreliable public financial information and reporting. DRC does not have an appropriate accounting and cash management system. Firstly, the lack of a proper cash planning system causes the government to default in meeting its commitments and obligations, and consequently causes accumulation of arrears. Additionally, the country does not have comprehensive annual budget reports. Many accountants do not produce their public accounting reports; this has caused the government to submit the last report to the Parliament without the Cour des Comptes notice of compliance. Finally, the new PFM Law introduces innovations, such as accrual accounting system that will require both a strong public accountants➢(network and capable Accounting Profession Organization (ONEC ➢(Ordre National des Experts Comptables du Congo), as well as the creation of the Direction GÃ©nÃ©rale du TrÃ©sor et de la comptabilitÃ© Publique (DGTCP) in charge of overseeing accounting, cash management and financial reporting, to implement these critical public accounting reforms to enhance transparency and credibility of financial information and reporting.

The adoption of new law on ➢(Decoupage➢(, raises serious Sub-national governance challenges in terms of administrative and institutional capacity building; fiscal and financial transfers and social accountability for service delivery. Although decentralization was enshrined in the 2006 Constitution which redefined the state➢(structure of the DRC as a decentralized unitary state, with 26 provinces and over 1,000 self-governing local authorities, the decentralization process made little progress since the initial adoption of the law. Since July 2015, the number of provinces increased from 11 to 26. In addition, the constitutional transfer of 40 percent of financial resources expected from central government to provinces is not yet fully effective nor the establishment of the National equalization Fund (➢(Caisse Nationale de PÃ©rÃ©quation➢( ) supposed to fund provinces➢(investments gap.

At the same time, the decentralization process that started in 2006 has been an entry point for governance reform that bears the hope to scale up successful reforms from the provincial to the central level over time. While the decoupage raises many challenges and the viability of newly created provinces remains uncertain, the decentralization as such and the building of new institutions continues to provide a window of opportunity to promote far reaching governance reforms in the process of supporting the creation of new institutions and provincial governments, while recognizing the risks of fragility that the poorly funded new provinces face.

Newly created provinces lack of basic institutional and financial management capacity to overcome their development challenges. New provinces do not have sufficient financial resources to ensure their own development. Tax administration is still embryonic with very low capacity in local tax collection. Discussions with some ministers of finances of provinces revealed that the collected taxes in their provinces represent approximatively only 2 percent of their tax potentials. In addition, the economic weakness of some provinces does not allow an optimal tax collection. Despite the apparent support of central government authorities to the decentralization agenda, fiscal transfers to Provinces remain inadequate. Another key challenge is the delay in adoption of laws and regulations by the Provinces. There are also few checks and balances at the provincial level. Ex-post controls (General Inspectorate of Finance and Cour des Comptes) are very limited, and civil society oversight is still at its early stages. Provincial assemblies are not exercising their oversight roles and tend to approve all documents submitted by the local authorities. Finally, the Provinces lack qualified human resources to carry out the public financial management reforms.

Political economy. The political economy studies conducted during 2008-2016 highlight the difficulties of implementing reforms in the DRC, for both institutional and sector reform. The underlying dynamics in the political system ➢(inability of citizens to effectively articulate their interests, inability of elites to make credible commitments to each other, including on issues that are clearly in the broader public interest➢(combined with new political fault lines (coalition politics, the interplay of central and provincial governments) make implementing holistic reforms particularly difficult.

The greatest challenge for the PFM system reforms is resistance to change by some civil servants and managers who see these reforms as a threat. In the project, this resistance could surface primarily through a feeling of loss of power that provincial governors and tax officers could experience in the context of addressing ➢(tax proliferation issues➢(. However, these same persons also stand to gain from these reforms. On the one hand, the reforms will allow them to focus their attention on the effectiveness of expenditures to address common social services as opposed to just the volume of expenditures. On the other hand, these reforms set milestones for new results-based public management. In view of the important transparency support (through outreach and communication plans➢(¦) and citizen participation component in this program, the requirements could thus be met to pressure the central and provincial government to give it further incentives to focus on the results achieved by public policies.

Above and beyond these studies, the project➢(s approach will be to assist the authorities in solving the specific problems that they experience, as opposed to imposing the implementation of international best practices as a single model of management. The risk of insisting on implementing these best practices, other than the fact that there is no single model of public financial management, would be that the implementation of the reforms by the authorities is too superficial to meet the real or perceived expectations of the international development partners. The goal of this project is to overcome this tendency of ➢(isomorphism.➢(In addition, the design and implementation of the project will take into account the political economic consideration, for instance, the selection and nature of activities in provinces will be based on the level of commitment of provincial authorities and lessons learned from previous Bank➢(s supports.

C. Proposed Development Objective(s)

Original Project Development Objective(s) - Parent

The proposed project development objective is to enhance the credibility, transparency, and accountability in the management and use of central government and selected sub-national governments' finances. Considering the complementarity with other donor and Bank-funded programs, the proposed MDTF operation will focus on downstream PFM reforms of the central government and public financial management in selected provinces (Equator, Kasai Oriental and North Kivu).

Proposed Project Development Objective(s) - Additional Financing

The project development objective (PDO) is to improve the domestic revenue mobilization, public expenditure management and accountability, at central level and in selected provinces.

Key Results

- Annual tax collection rate
- Budget execution rate excluding donor-funded projects
- Public expenditures audited by the Inspectorate General of Finance

D. Project Description

To respond to the government➢(s priorities and achieve the above PDO, the proposed AF will be designed to address the pre-requisites for sustained reform across the PFM system and to broaden the reform process beyond the areas addressed by the PFMAP under implementation. The preliminary description of the proposed AF, as outlined below, provides basis for supporting the set of reform actions required in the PFM at both central and provincial levels. It would be implemented through four components over a three-year period, at an estimated total cost of about US$50 million. Since each of the proposed components will contribute to more than one of the project outcomes and there will be interdependencies between components, these linkages have been taken into account in project management and into the Results Framework and Monitoring.

Component Name

Component 1- Supporting Domestic Revenue Mobilization and Expenditures Management

Comments (optional)

This component aims to support government➢(s efforts in improving its revenue mobilization capacity and expenditures management to empower the line ministries in the budget execution processes. It is divided into five sub-components: (i) supporting domestic revenue mobilization; (ii) strengthening the budgetary capacity of line ministries; (iii) supporting the implementation of the public procurement law; (iv) strengthening cash management and public accounting system; and (v) strengthening the internal control systems.

Component Name

Component 2 - Strengthening Budget Oversight and Improving Transparency

Comments (optional)

The purpose of this component is to strengthen the external oversight in the public financial management.

Component Name

Component 3: Establishing PFM Systems at Provincial Level

Comments (optional)

This component aims to improve the public financial management systems in the height former provinces covered by Bank before the decoupage ; using as reference, the minimum package reform platform agreed upon with Donors and the respective PFM roadmaps of each province. Nevertheless, specific activities could be funded depending of the circumstance and specific realities of each province.

Component Name

Component 4: Project Management

Comments (optional)

This component aims to provide assistance to the COREF for coordination, administration, communication, financial management, procurement, monitoring-evaluation, in particular for the annual self-assessment of the PEFA indicators, auditing, and the dissemination of project activities to the central and provincial levels.

E. Project location and salient physical characteristics relevant to the safeguard analysis (if known)

The former eight provinces supported by the Bank with the two projects (PFMAP and the Governance Capacity Enhancement Project), have now been split into 20 provinces (Nord Kivu, Sud Kivu, Haut-Katanga, Tanganyika, Haut-Lomami, Lualaba, Equateur, Nord-Ubangi, Sud-Ubangi, Mongala, Tshuapa, Kasai Oriental, Sankuru, Lomami, Kasai, Kasai Central, Kinshasa City, Mai-Ndombe, Kwilu, and Kwango); however, the geographical area of intervention remains the same. The only physical activities that are foreseen are minor upgrades of office space, procurement of vehicles and office equipment, including computer hardware and software.

F. Environmental and Social Safeguards Specialists

Joelle Nkombela Mukungu (GEN07)

II. Implementation

Institutional and Implementation Arrangements

The overall implementation arrangements established to monitor and manage PFM reforms under the PFMAP project, will be maintained under the AF. By building on existing structures and arrangements, the AF will leverage on strong technical and fiduciary capacity to scale-up the implementation of the ongoing project. Implementation will include the following structures: (i) Joint Government/Development Partners Committee on PFM Reforms; (ii) COREF; and (iii) Beneficiaries of the reforms (key PFM departments, Cour des Comptes, Parliamentary Accounts Committees, Civil Society Organizations).

Joint Government/Development Partners Committee on PFM Reforms. This Joint Committee was established in October 2012 and includes key stakeholders involved in PFM reforms in DRC. On the country side, it includes the Minister in charge of Finance (Chair), Minister in charge of Budget, COREF, BCC, President of Cour des Comptes, Heads of Parliamentary Accounts Committees, heads of the key administrations in charge of the reforms (revenue authorities, budget, procurement, accounting, etc.), local authorities (Provincial➢(s Minister in charge of finance or budget, Provincial Head of Parliamentary Accounts Committee). On the donors➢(side, the Joint

Committee includes Development Partners involved in PFM reforms, including the Bank, IMF, DFID, AfDB, French Cooperation, and the United Nations Development Program (UNDP). This Committee will continue to function as the Steering Committee of the AF and meet every quarter to: (i) discuss the strategic direction and orientation of PFM reforms; (ii) review the implementation progress of the PFMAP; and (iii) discuss any coordination issues in the funding of the reform program. It should be noted that the quarterly meetings of the Steering Committee will be held on the occasion of the quarterly meetings of the Joint Committee. Although these meetings will be open to all donors involved in PFM reforms, they will not replace the quarterly meetings of the Joint Committee itself.

COREF. COREF will be in charge of the fiduciary and technical coordination of the AF activities. Its current staffing includes: (i) coordinator, (ii) deputy coordinator, (iii) financial management specialist, and (iii) procurement specialist. In addition, COREF has recruited six technical assistants in charge of monitoring the implementation of the activities with the focal points of the departments and institutions. COREF will hold monthly meetings with the focal points to discuss the implementation progress of the PFMAP, including project activities. Each focal point will be in charge of reporting to COREF the implementation progress of the activities of his/her department/ institution. At the regional level, COREF will set up provincial teams in charge of monitoring the implementation of the activities.

COREF will continue to be in charge for the financial management and disbursement arrangements. The technical capacity of this body has been improved by to the recruitment of six Technical Assistants and the appointment of short-term consultants in order to provide advice and technical support. Thus, COREF meets the Bank's minimum requirements under OP/BP 10.00. A single budgeting, accounting, reporting, and auditing requirement will continue to be required. COREF will produce a consolidated financial and physical progress report every quarter, to be discussed at the joint government/development partners➢(meetings.

Overall, there exists an enthusiastic and strong stakeholder interest and commitment that has been generated through the PFMAP under implementation. The Provinces have indicated strong demand for improved transparency and decentralization of financial management in support of improved service delivery objectives, although absorptive capacities remained uneven. The Ministry of Finance and Legislature➢(s continue to be critical elements in the equation, and their roles within the stakeholder group will remain crucial to achievement of the results under the project.

III. Safeguard Policies that might apply

Safeguard Policies	Triggered?	Explanation (Optional)
Environmental Assessment OP/BP 4.01	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Natural Habitats OP/BP 4.04	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Forests OP/BP 4.36	No	N/A. No environmental or social safeguards policies

		are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Pest Management OP 4.09	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Physical Cultural Resources OP/BP 4.11	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Indigenous Peoples OP/BP 4.10	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Involuntary Resettlement OP/ BP 4.12	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Safety of Dams OP/BP 4.37	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Projects on International Waterways OP/BP 7.50	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
Projects in Disputed Areas OP/ BP 7.60	No	N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.

IV. Key Safeguard Policy Issues and Their Management

A. Summary of Key Safeguard Issues

1. Describe any safeguard issues and impacts associated with the proposed project. Identify and describe any potential large scale, significant and/or irreversible impacts:
N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
2. Describe any potential indirect and/or long term impacts due to anticipated future activities in the project area:
N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
3. Describe any project alternatives (if relevant) considered to help avoid or minimize adverse impacts.

N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
4. Describe measures taken by the borrower to address safeguard policy issues. Provide an assessment of borrower capacity to plan and implement the measures described.
N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.
5. Identify the key stakeholders and describe the mechanisms for consultation and disclosure on safeguard policies, with an emphasis on potentially affected people.
N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.

B. Disclosure Requirements

If the project triggers the Pest Management and/or Physical Cultural Resources policies, the respective issues are to be addressed and disclosed as part of the Environmental Assessment/ Audit/or EMP.
If in-country disclosure of any of the above documents is not expected, please explain why:
N/A. No environmental or social safeguards policies are triggered for the AF of the project. The environmental category of the project remains ➢(C➢(.

C. Compliance Monitoring Indicators at the Corporate Level

The World Bank Policy on Disclosure of Information	
Have relevant safeguard policies documents been sent to the World Bank's Infoshop?	Yes [ ] No [ ] NA [×]
Have relevant documents been disclosed in-country in a public place in a form and language that are understandable and accessible to project-affected groups and local NGOs?	Yes [ ] No [ ] NA [×]
All Safeguard Policies	
Have satisfactory calendar, budget and clear institutional responsibilities been prepared for the implementation of measures related to safeguard policies?	Yes [ ] No [ ] NA [×]
Have costs related to safeguard policy measures been included in the project cost?	Yes [ ] No [ ] NA [×]
Does the Monitoring and Evaluation system of the project include the monitoring of safeguard impacts and measures related to safeguard policies?	Yes [ ] No [ ] NA [×]
Have satisfactory implementation arrangements been agreed with the borrower and the same been adequately reflected in the project legal documents?	Yes [ ] No [ ] NA [×]

V. Contact point

World Bank

Contact: Saidou Diop
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Borrower/Client/Recipient

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VII. Approval

Task Team Leader(s):	Name: Saidou Diop	
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Safeguards Advisor:	Name: Maman-Sani Issa (SA)	Date: 07-Dec-2016
Practice Manager/ Manager:	Name: Hisham Ahmed Waly (PMGR)	Date: 07-Dec-2016
Country Director:	Name: Yisgedullish Amde (CD)	Date: 19-Dec-2016